

Property Tax Division

Assistant Director

Steven R. Partridge

Steven R. Partridge is the Assistant Director of the Property Tax Division of the Arizona Department of Revenue. This Division provides general oversight of the property tax system in Arizona.

He previously served as the Assistant Chief Counsel of the Tax Section of the Arizona Attorney General's Office. In that capacity, Steve was actively involved in supervising all matters engaged in by the Tax Section, including income, sales and property tax issues.

He received his J.D. degree from Arizona State University. Steve also serves as a member of the Joint Legislative Oversight Committee on Administrative Property Tax appeals.



Administrators

Cheryl Murray-Leyba
Valuation

Edward J. Leyba
Assessment Standards and
Equalization

The mission of the Property Tax Division is to administer the state's property tax laws through the 15 county assessors and appraises all centrally valued property (see page 49 for a list of the industries valued by the Department). In addition, the division prepares appraisal manuals and guidelines for use by the county assessors and taxpayers; administers training and certification of county assessors' staff and department appraisers; monitors assessment performance of county assessors; develops valuation models for use by county assessors; provides technical assistance to County Assessors on valuation and assessment issues; and coordinates information processing services for the County Assessors.

Property Tax Division

Valuation

The Valuation Section consists of two units: the Centrally Valued Properties Unit and the Locally Assessed Properties Unit.

The Centrally Valued Properties Unit annually determines the full cash value of all utilities, railroads, mines and other complex or geographically-dispersed properties (see page 49 for a list of the industries valued by the Department). Values determined by this unit for such properties are transmitted to the appropriate county board of supervisors for the county tax roll.

The Locally Assessed Properties Unit oversees and ensures the application of uniform appraisal methods and techniques used by the county assessors to determine the valuation of real and personal property. In addition, the unit oversees the development and application of personal property procedures and manuals. The unit also develops valuation models and presents technical workshops to county assessors in the valuation of residential, commercial, industrial, and agricultural properties. The unit's Construction Cost Team maintains existing component costs for the computerized construction cost system and annually reviews market and location adjustments in each county. The team also provides training for county appraisers on the use of the construction cost system.

Assessment Standards and Equalization

The Assessment Standards and Equalization Section consists of three units: the Manuals and Certification Unit, the Research and Equalization Unit, and the Systems Development Unit.

The Manuals and Certification Unit compiles and updates appraisal manuals and guidelines. The unit also develops appraiser certification standards and provides an appraiser/assessor certification program and field training to department and county assessors' appraisal staff.

The Research and Equalization Unit is responsible for annually measuring assessors' performance for compliance with established full cash/market value standards. Annually, the Unit conducts studies comparing assessors' full cash values with actual sales prices of recently sold properties. The Central Information Services group develops and coordinates data processing services for 13 county assessors and treasurers offices; prepares the Abstract of the Assessment Roll; processes property tax notices, tax bills, and other forms; calculates levy limits; and determines state aid for school districts. The Building Permits group is responsible for maintaining a central electronic database to identify escaped property.

The Systems Development Unit is responsible for coordinating the development of a redesigned property valuation system for use by the department and county assessors. The unit is also responsible for developing a geographic information system to be used throughout the state.

Highlights

- ◆ The installation of the Construction Cost Manual on CD-ROM was completed in all county assessor offices. This will provide county assessors and their staff with easy access to current cost information.
- ◆ The Commercial Property Team published the 2000 Commercial Property Study and accompanying workshop materials. The Team conducted workshops during February and March in Phoenix, Flagstaff, Sierra Vista, and Parker for the county assessors' staffs and in Phoenix for division staff.
- ◆ The Sales Analysis Tool (SAT) was installed in Apache and Yavapai counties. The counties using SAT include Cochise, Pinal, Gila, Apache, Navajo, Coconino, and Yavapai.
- ◆ The Locally Assessed Property Unit completed three new guidelines for use by county assessors. The guidelines pertain to fruit and vegetable packing plants, residential common areas, and historic properties.
- ◆ The CVP Unit conducted research and began studying the deregulated electric power industry for purposes of reporting to the legislature regarding a new valuation method.

Highlights Continued

- ◆ The Construction Cost Team developed new valuation models for luxury residential properties.
- ◆ The training group taught 18 appraisal courses during the past fiscal year. Certificates for Level One were issued to 42 students and 25 Level Two certificates were issued to students for Level Two certification.
- ◆ The Mohave County Assessor's Office became a "client county" contracting with the Property Tax Division to handle all of the data systems needs. The CIS Group is working closely with the Mohave County Assessor's Office to coordinate the transition. Maricopa and Pima counties remain non-client counties.
- ◆ The manuals group completed the revised Personal Property and Property Use Code manuals for distribution to all county assessors and Property Tax personnel.
- ◆ During 1999, 381,818 building permits were received and reviewed of which 125,200 were entered into an electronic data base for use in the accuracy of the county assessors' tax rolls.